

A bill for an act  
relating to charitable gambling; providing for the gross receipts tax on pull-tabs  
and tipboards to be imposed and paid on a site-by-site basis; amending Minnesota  
Statutes 2008, section 297E.02, subdivision 6.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:

Section 1. Minnesota Statutes 2008, section 297E.02, subdivision 6, is amended to read:

Subd. 6. **Combined receipts tax.** In addition to the taxes imposed under  
subdivisions 1 and 4, a tax is imposed on the combined receipts of the organization. As  
used in this section, "combined receipts" is the sum of the organization's gross receipts  
from lawful gambling less gross receipts directly derived from the conduct of bingo,  
raffles, and paddle wheels, as defined in section 297E.01, subdivision 8, for the fiscal year.  
The combined receipts of an organization are subject to a tax computed according to  
the following schedule:

If the combined receipts for the fiscal year are:	The tax is:
Not over \$500,000	zero
Over \$500,000, but not over \$700,000	1.7 percent of the amount over \$500,000, but not over \$700,000
Over \$700,000, but not over \$900,000	\$3,400 plus 3.4 percent of the amount over \$700,000, but not over \$900,000
Over \$900,000	\$10,200 plus 5.1 percent of the amount over \$900,000

The tax imposed under this subdivision is payable by the organization or party  
conducting, directly or indirectly, the gambling on a site-by-site basis.

2.1            **EFFECTIVE DATE.** This section is effective July 1, 2009.